--- THE TAX ON MATCHES ---

1) On May 1st 1918 ("8-9 George V, Chapter 46, Section 16a" of May 24th 1918)
1¢ per 100 matches, or fraction thereof
- inscribed as "WAR EXCISE TAX PAID"

2) On May 24th 1922 - the match tax was amended,

1¢ per 100 matches, or fraction thereof, in large packages
1/2¢ for packages from 30 to 60 matches,
1/4¢ for packages under 30 matches
- inscribed as "EXCISE TAX PAID"

3) The "Revised Statutes of Canada" (1927) changed "Inland Revenue" to "Excise",
and on July 1st 1927, the tax on matches was amended,
("Chapter 179, Section 76")

3/4¢ per 100 matches, or fraction thereof,
3/8¢ on 60 to 30 matches
3/16¢ on fewer than 30 matches

4) This was amended by the spring Budget on March 22nd 1933,
("23-24 George V, Chapter 50", May 23rd 1933)

3/4¢ per 100 matches, or fraction thereof,
3/8¢ on 60 to 31 matches
3/16¢ for 30 to 21 matches
3/20¢ for fewer than 21 matches

5) Which was modified by the spring Budget of 1939,
("3 George VI, Chapter 52", June 3rd 1939)

3/4¢ per 100 matches, or fraction thereof,
3/8¢ on 50 to 26 matches
3/16¢ on 25 to 21 matches
3/20¢ on fewer than 21 matches

as corrected - from Monday, June 5th 1939

3/8¢ on 50 to 31 matches
9/40¢ on 30 to 26 matches
3/16¢ on 25 to 21 matches
3/20¢ on fewer than 21 matches

6) The second wartime Budget of June 24th 1940 increased the excise tax on matches,
("4 George VI, Chapter 41", August 7, 1940)

1¢ per 100, or fraction over 50 matches
1/2¢ on 50 to 31 matches
3/10¢ on 30 to 26 matches
1/4¢ on 25 to 21 matches
1/5¢ on fewer than 21 matches

I have only scratched the surface in collecting match folders, and boxes, exhibiting excise tax impressions. Most of the items in this small accumulation come from category # 6 and the Budget of June 1940. There are many arrangements and formats on the different packages which the advanced collector can list. What follows are simply illustrations of the material which I found interesting and have picked up from various sources.

The many overprinted excise tax stamps ere undoubtedly used on imported matches. The packages of Domestic matches were already printed with the excise tax inscription.

--- under the spring Budget of 1939 - [3/8¢] - 26 to 50 matches ---

--- [the box is empty] ---

--- 3/20¢ on fewer than 21 matches - [the folder holds twenty paper matches]

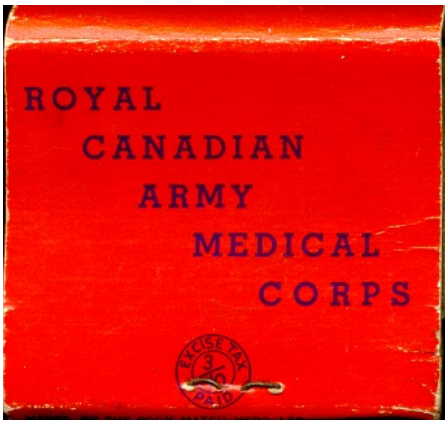
--- under the Budget of June 24th 1940 - [1/2¢] - 31 to 50 matches ---

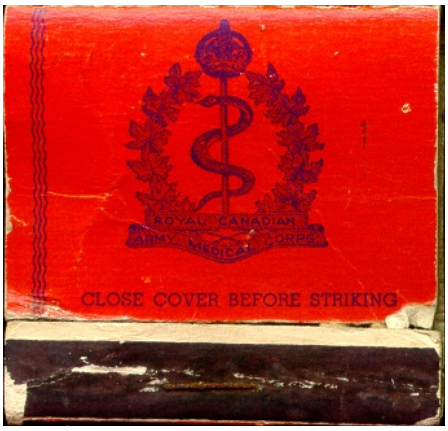
--- [the box is empty] ---

--- [the box is empty] ---

--- under the Budget of June 24th 1940 - [3/10¢] - 26 to 30 matches ---

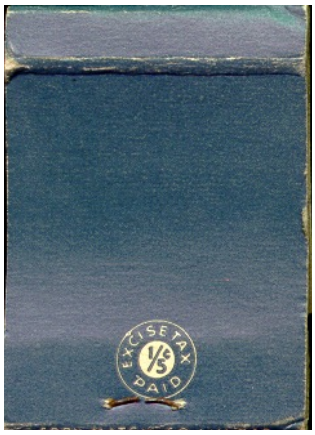
--- [the folders each hold 30 paper matches] ---





--- [inscribed at the bottom **MANFD. BY THE BOOK MATCH MFRS. LTD. --- TORONTO**] ---

--- R.C.A.F. - under the Budget of June 24th 1940 - [1/5¢] - fewer than 21 matches ---



--- [the folder holds 20 paper matches] ---

--- [from Fritz Angst at Orlando - BNAPS '98] ---

--- [1/2¢] - 31 to 50 matches ---

--- there are currently only 19 wooden safety matches in the box ---
--- the box seems about half-full, and probably held 40 matches ---

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--- these are from 1918 ---

On May 24th 1918 by “8-9 George V, Chapter 46, Section 16a”
a tax of 1¢ was imposed on 100 matches, or fraction thereof

--- MANUFACTURED IN SWEDEN ---

--- the box is made of paper-bound, thin wooden panels, and holds 25 wooden safety matches ---

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--- THE LITTLE COMET / THE E. B. EDDY COMPANY - HULL. ---

--- the paper box contains 24 strike-anywhere wooden matches ---

The front reads **PRINTED AT THE / REQUEST OF / ??????? / THE DOMINION GOVERNMENT**, plus

The E. B. EDDY Co..

--- It would be interesting to know what is under the above stamps, but I do not wish to remove them ---

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--- the following were undoubtedly used on book matches in 1939-40 ---

FX-52 - 3/20th cent, red, perf 11,
Budget of 1939 for 20 matches,
the Book Match Co., Toronto?

FX-53 - 3/16th cent, red, perf 11,
Budget of 1939 for 24 matches,
used in Montreal

FX-54 - 1/5th cent, red, perf 11,
Budget of 1940 for 20 matches,
used in Montreal

The following **3/16 CENT** and **3/4 CENT** overprinted George V stamps, **FX-21** and **FX-30**, may come from the 1927, 1933 or 1939 Budget. The 3/16 cent, **FX-35**, followed in time.

FX-21 - "**3/16 CENT**" on FX-1, olive green, perforated 12, for 21 to 30 matches, used in Montreal

FX-35 - 3/16 CENT, perforated 12, roller cancelled "20-D" in blue ink, for 21 to 30 matches used in Montreal

FX-30 - "**3/4 CENT**" on FWT-7, orange, perforated 12, for 100 matches, used in Montreal

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I would think that the following was used for 200 matches under the 1927, 1933 or 1939 Budgets, or for 150 matches under the 1940 Budget.

FX-320 - **1½ Cent** on FWT-7, orange, perforated 12, the Budget of 1940 for 150 matches - used in Toronto

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the file path is [c:\ MS Word 2007 \ C_STAMPS \ MATCHES \ MATCHES],
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